



General Assembly

February Session, 2014

***Proposed Bill No. 5191***

LCO No. 694

Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
REP. ZONI, 81st Dist.

***AN ACT EXEMPTING THE SALE OF A MOTOR VEHICLE TO A  
GRANDCHILD FROM THE USE TAX.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

- 1 That section 12-431 of the general statutes be amended to provide
- 2 that no use tax be payable when a motor vehicle is sold to the seller's
- 3 grandchild.

***Statement of Purpose:***

To allow grandparents to transfer registration of a car to a grandchild  
without paying the use tax due on such casual sale.